

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 1927

January 28, 2020

SUMMARY OF BILL: Authorizes the Department of Revenue (DOR) to identify any municipality and sports facility on its website to which sales and use tax apportionment may be reallocated as authorized pursuant to Tenn. Code Ann. 67-6-103(d).

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Authorizing DOR to publish this list on its website would not impact state or local revenues as it has no effect on the apportionment of the sales and use tax collected under current law.
- Any fiscal impact to DOR as a result of posting the list of sports facilities on existing website is estimated to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner".

Krista Lee Carsner, Executive Director

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